

Licensing Requirements

Wholesalers, distributors and retailers of cigarette and tobacco products **must** be licensed by the Utah State Tax Commission in addition to required local licenses.

The initial state license fee is \$30 per location and the renewal fee is \$20 per location. Licenses are valid for three years. If ownership, tax identification number, or location changes, a new license is required.

Application is made on [Form TC-69, Utah State Business and Tax Registration](#) . The completed application may be mailed to the Tax Commission or you may deliver it to any [Tax Commission office](#) .

Cigarette licenses **are not** issued immediately. Processing time is approximately 7-10 working days when submitting in person and three weeks when submitting by mail.

Only state approved cigarettes may be sold in Utah. [Click here](#) for the current list of Utah Approved Tobacco Manufacturers and Cigarette Brands.

Bonding Requirements

Wholesalers, distributors, and retailers who purchase cigarette and/or tobacco products from **unlicensed** sources **are required** to collect and remit cigarette and tobacco taxes on the products purchased.

In addition to the cigarette license, these wholesalers, distributors, and retailers are required to post a bond with the state. The bond requirement is a minimum of \$500 each for either stamping

cigarettes or distributing tobacco products (\$1,000 minimum for both functions).

Application is made on [Form TC-69, Utah State Business and Tax Registration](#).

The bond should be attached to the completed Form TC-69 application. Currently the Tax Commission does not have a cigarette bonding form. Generally the bond is a surety or performance bond issued by the taxpayer's insurance company. Cash and property bonds may also be accepted.

The completed application and bonding information may be mailed to the Tax Commission or you may deliver it to any [Tax Commission office](#) .

Retailers who purchase cigarettes and/or tobacco products with the cigarette and/or tobacco taxes paid by the seller are not required to post a bond.